

HAMILTON COUNTY, OHIO

Office of the Board of Education Loveland City School District - - Hamilton County _____, 2025

To the County Auditor:

The Board of Education of said School District, hereby submits its' annual budget for the year commencing July 1, 2025 for consideration of the County Budget Commission.

President of the Board

NOTE: Tax Budget Prepared Using Estimated 2024 Tax Rates and Preliminary Valuations, revenue estimates could change.

Loveland City School District - - Hamilton County								
2025	2026	TAX BUDGET						
		FY2025	1st Half FY2026		2nd Half FY2026	1st Half FY2027		FY2026
		2025	Calendar Year	TOTAL	2026	Calendar Year	TOTAL	TOTAL
General Fund Revenue Summary		1/1/2025	7/1/2025	CALENDAR YEAR	1/1/2026	7/1/2026	CALENDAR YEAR	FISCAL YEAR
	Includes Renewal Levy Proceeds	6/30/2025	12/31/2025	2025	6/30/2026	12/31/2026	2026	2025/2026
		(2)	(3)		(4)	(5)		
1100 Receipts from Property Taxes								
1110	General Property Tax	18,748,088.14	15,588,843.04	34,336,931.18	17,379,560.96	15,652,954.36	33,032,515.31	32,968,404.00
1120	Public Utility Personal Property Tax	1,088,509.34	814,295.95	1,902,805.29	1,128,411.05	839,344.41	1,967,755.46	1,942,707.00
Total Taxes		19,836,597.48	16,403,138.99	36,239,736.48	18,507,972.01	16,492,298.77	35,000,270.77	34,911,111.00
3130	3131-3133 Property Tax Allocation - F	1,865,266.85	1,719,370.65	3,584,637.50	1,726,381.35	1,730,638.08	3,457,019.43	3,445,752.00
3135	State Tangible PP Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Tax Reimbursement from State Sources		1,865,266.85	1,719,370.65	3,584,637.50	1,726,381.35	1,730,638.08	3,457,019.43	3,445,752.00
Receipts from Income Taxes & T.I.F.								
1130	Income Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1880	Tax Increment Financing Receipts	316,950.56	316,950.56	633,901.11	316,950.56	316,950.56	633,901.11	633,901.11
Total Income Taxes & T.I.F. Revenue		316,950.56	316,950.56	633,901.11	316,950.56	316,950.56	633,901.11	633,901.11
3000 Receipts from State Sources								
3110	Unrestricted Grants-In-Aid	6,180,249.24	6,224,139.18	12,404,388.42	6,224,139.18	6,359,355.03	12,583,494.21	12,448,278.36
3134	State Electric Dereg Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200	Restricted Grants-In-Aid	440,150.00	226,340.01	666,490.01	226,340.01	173,963.00	400,303.00	452,680.01
3190	Other State Sources	166,378.76	167,560.32	333,939.08	167,560.32	171,200.47	338,760.79	335,120.64
Total State Resources		6,786,778.00	6,618,039.51	13,404,817.51	6,618,039.51	6,704,518.50	13,322,558.00	13,236,079.01
Receipts from Local Sources								
Other	All Other Revenue	1,407,906.78	980,303.86	2,388,210.64	980,303.86	942,478.01	1,922,781.87	1,960,607.71
Receipts from Other Financing Sources								
Non-Op	Other Financing Sources	309,156.65	199,728.65	508,885.30	199,728.65	199,728.65	399,457.30	399,457.30
Total Revenue and Other Funding Sources		30,522,656.32	26,237,532.21	56,760,188.53	28,349,375.92	26,386,612.56	54,735,988.48	54,586,908.13
Should balance to the total revenue/receipts from the five-year forecast.								54,586,908.11

Loveland City School District - - Hamilton County							
SCHEDULE OF PROJECTED REVENUE AND EXPENDITURES - For Debt Activity Funded by Taxes							
BOND RETIREMENT FUND							
2025 2026 TAX BUDGET							
		2025	Calendar Year	TOTAL	2026	Calendar Year	TOTAL
Fund	002	1/1/2025	7/1/2025	CALENDAR YEAR	1/1/2026	7/1/2026	CALENDAR YEAR
BOND RETIREMENT REVENUE (1)		6/30/2025	12/31/2025	2025	6/30/2026	12/31/2026	2026
(1)		(2)	(3)		(4)	(5)	FISCAL YEAR
REVENUES							
1000 Receipts from Local Sources							
1100 Taxes							
1110	General Property Tax & PUPP	0.00	0.00	0.00	0.00	0.00	0.00
1120	Public Utility Personal Property Tax	0.00	0.00	0.00	0.00	0.00	0.00
Total Taxes		0.00	0.00	0.00	0.00	0.00	0.00
3130	3131-3133 Property Tax Allocation	0.00	0.00	0.00	0.00	0.00	0.00
3135	State Tangible Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00
Total Tax Reimbursement from State Sources		0.00	0.00	0.00	0.00	0.00	0.00
1130	Income Tax	0.00	0.00	0.00	0.00	0.00	0.00
1190	Other Receipts (Local Taxes)	0.32	0.00	0.32	0.00	0.00	0.00
Total Income and Local Taxes		0.32	0.00	0.32	0.00	0.00	0.00
Total Taxes		0.32	0.00	0.32	0.00	0.00	0.00
Other	1200-1800 Other Receipts-Local Sources	0.00	0.00	0.00	0.00	0.00	0.00
1880	Tax Increment Financing	0.00	0.00	0.00	0.00	0.00	0.00
1910	Prem. & Acc. Int. on Bonds & Notes	0.00	0.00	0.00	0.00	0.00	0.00
1920	Sale of Bonds- Refunding	0.00	0.00	0.00	0.00	0.00	0.00
1940	Proceeds from Sale of Notes	0.00	0.00	0.00	0.00	0.00	0.00
Total of Other Revenue Sources		0.00	0.00	0.00	0.00	0.00	0.00
Total Receipts from Local Sources		0.32	0.00	0.32	0.00	0.00	0.00
2000	Receipts from Intermediate Sources	0.00	0.00	0.00	0.00	0.00	0.00
3000	Receipts from State Sources	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue from State Sources		0.00	0.00	0.00	0.00	0.00	0.00
4000	Revenue from Federal Sources	0.00	0.00	0.00	0.00	0.00	0.00
5000	Other Revenue Sources	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue		0.32	0.00	0.32	0.00	0.00	0.00

SCHEDULE OF PROJECTED REVENUE AND EXPENDITURES									
BOND RETIREMENT FUND									
			2025	Calendar Year	TOTAL	2026	Calendar Year	TOTAL	
Fund	002		1/1/2025	7/1/2025	CALENDAR YEAR	1/1/2026	7/1/2026	TOTAL	
BOND RETIREMENT EXPENDITURES (1)			6/30/2025	12/31/2025	2025	6/30/2026	12/31/2026	CALENDAR YEAR	
(1)			(2)	(3)		(4)	(5)	2026	
								FISCAL YEAR	
								2025/2026	
EXPENDITURES									
	2000	Supporting Services - Fees	7,287.81	0.00	7,287.81	0.00	0.00	0.00	0.00
6000 Repayment of Debt Service									
	810	6100 Repayment of Debt Principal			0.00			0.00	0.00
	820	6100 Repayment of Debt Interest			0.00			0.00	0.00
	830	6100 Debt Issuance Costs			0.00			0.00	0.00
Total Repayment of Debt Service			0.00	0.00	0.00	0.00	0.00	0.00	0.00
7000 Other Debt Service									
	Other	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Debt Service			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures			7,287.81	0.00	7,287.81	0.00	0.00	0.00	0.00
Beginning Unencumbered Fund Balance			218,765.17	211,477.69	218,765.17	211,477.69	211,477.69	211,477.69	211,477.69
Ending Cash Balance			211,477.69	211,477.69	211,477.69	211,477.69	211,477.69	211,477.69	211,477.69

2025		2026		TAX BUDGET					
		2025		Calendar Year		TOTAL		2026	
Fund		1/1/2025		7/1/2025		CALENDAR YEAR		Calendar Year	
PERMANENT IMPROVEMENT REVENUE		6/30/2025		12/31/2025		2025		7/1/2026	
(1)		(2)		(3)		(4)		(5)	
								TOTAL	
								TOTAL	
REVENUES									
1000 Receipts from Local Sources									
1100 Taxes									
3-1110	General Property Tax & PUPP	2,338,442.70	2,106,125.50	4,444,568.20	2,349,251.73	2,115,860.69	4,465,112.42	4,455,377.23	
3-1120	Public Utility Personal Property Tax	68,216.37	50,741.28	118,957.65	70,314.76	52,302.13	122,616.89	121,056.04	
Total Taxes		2,406,659.06	2,156,866.78	4,563,525.85	2,419,566.49	2,168,162.82	4,587,729.31	4,576,433.27	
3-3130	3131-3133 Property Tax Allocation	349,971.22	349,971.22	699,942.45	351,524.25	351,524.25	703,048.50	701,495.47	
3-3135	State Tangible Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Tax Reimbursement from State Sources		349,971.22	349,971.22	699,942.45	351,524.25	351,524.25	703,048.50	701,495.47	
3-1130	Income Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3-1190	Other Receipts (Local Taxes)	1.39	1.39	2.78	1.39	1.39	2.78	2.78	
Other Total Local Taxes		1.39	1.39	2.78	1.39	1.39	2.78	2.78	
3-Other	1200-1800 Other Receipts-Local Sources	88,874.04	88,874.04	177,748.08	88,874.04	88,874.04	177,748.08	177,748.08	
3-1880	Tax Increment Financing	13,177.40	13,177.40	26,354.79	13,177.40	13,177.40	26,354.79	26,354.79	
3-1900	Other Revenue Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total of Other Revenue Sources		102,051.44	102,051.44	204,102.87	102,051.44	102,051.44	204,102.87	204,102.87	
3-2000	Receipts from Intermediate Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3-3000	Receipts from State Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3-4000	Revenue from Federal Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3-5000	Other Revenue Sources	0.02	0.02	0.04	0.02	0.02	0.04	0.04	
Total Revenue		2,858,683.13	2,608,890.85	5,467,573.98	2,873,143.58	2,621,739.91	5,494,883.49	5,482,034.43	
SCHEDULE OF PROJECTED REVENUE AND EXPENDITURES									
PERMANENT IMPROVEMENT FUND (ONLY IF TAX GENERATING FUND)									
2025		2026		TAX BUDGET					
		2025		Calendar Year		TOTAL		2026	
Fund		1/1/2025		7/1/2025		CALENDAR YEAR		Calendar Year	
PERMANENT IMPROVEMENT EXPENDITURES		6/30/2025		12/31/2025		2025		7/1/2026	
(1)		(2)		(3)		(4)		(5)	
								TOTAL	
								TOTAL	
EXPENDITURES									
3-1000	1000 Instruction	426,848.49	439,653.94	866,502.43	439,653.94	452,843.56	892,497.50	879,307.88	
3-2000	2000 Supporting Services	841,196.60	866,432.50	1,707,629.10	866,432.50	892,425.48	1,758,857.98	1,732,865.00	
3-3000	3000 Non Instructional Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3-4000	4000 Extracurricular Activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3-5000	5000 Facilities Acquisition and Construction	914,184.10	941,609.62	1,855,793.72	941,609.62	969,857.91	1,911,467.53	1,883,219.24	
3-6000	6000 Debt	591,549.26	609,295.74	1,200,844.99	609,295.74	627,574.61	1,236,870.34	1,218,591.47	
3-7000	7000 Other Uses of Funds								
Total Expenditures		2,773,778.44	2,856,991.80	5,630,770.24	2,856,991.80	2,942,701.55	5,799,693.34	5,713,983.59	
Beginning Unencumbered Fund Balance		2,006,482.91	2,091,387.60	2,006,482.91	1,843,286.66	1,859,438.45	1,843,286.66	2,091,387.60	
Ending Cash Balance		2,091,387.60	1,843,286.66	1,843,286.66	1,859,438.45	1,538,476.81	1,538,476.81	1,859,438.45	

Loveland City School District - - Hamilton County
 Schedule of Bond Payments

PURPOSE OF BONDS AND NOTES	Authority for Levy Outside 10 Mill Limit*	Date of Issue	Date Due	Serial or Term	Rate of Interest	Principal and Interest Requirements			Principal and Interest Requirements		
						Fiscal Year			Calendar Year		
						Bonds and Notes Outstanding 7/1/2025	Principal & Interest Due 7/1/2025 6/30/2026	Amount Available from Other Sources 7/1/2025 6/30/2026	Bonds and Notes Outstanding 1/1/2026	Principal & Interest Due 1/1/2026 12/31/2026	Amount Available from Other Sources 1/1/2026 12/31/2026
						0	0	0	0	0	
TOTAL INSIDE						\$0	\$0	\$0	\$0	\$0	
OUTSIDE 10 MILL LIMIT											
TOTAL OUTSIDE						\$0	\$0	\$0	\$0	\$0	

*If the levy is outside the 10 mill limit by vote, enter the words "by vote" and date of election. If outside the 10 mill limit without a vote, enter the reference to the statute under which the levy is exempt from the 10 mill limit.

Principal & Interest from Bond Detail	0
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